

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by adding
5 Section 507DDD as follows:

6 (35 ILCS 5/507DDD new)

7 Sec. 507DDD. Special Olympics Illinois and Special
8 Children's Checkoff. For taxable years beginning on or after
9 January 1, 2015, the Department shall print on its standard
10 individual income tax form a provision indicating that if the
11 taxpayer wishes to contribute to the Special Olympics Illinois
12 and Special Children's Charities Checkoff Fund as authorized by
13 this amendatory Act of the 99th General Assembly, he or she may
14 do so by stating the amount of the contribution (not less than
15 \$1) on the return and that the contribution will reduce the
16 taxpayer's refund or increase the amount of payment to
17 accompany the return. Failure to remit any amount of increased
18 payment shall reduce the contribution accordingly. This
19 Section shall not apply to an amended return. For the purpose
20 of this Section, the Department of Revenue must distribute the
21 moneys as provided in 21.9(b) of the Illinois Lottery Law: (i)
22 75% of the moneys to Special Olympics Illinois to support the
23 statewide training, competitions, and programs for future

1 Special Olympics athletes; and (ii) 25% of the moneys to
2 Special Children's Charities to support the City of
3 Chicago-wide training, competitions, and programs for future
4 Special Olympics athletes.

5 Section 99. Effective date. This Act takes effect upon
6 becoming law.